THE MINISTER OF STATE OF THE MINISTRY OF COMMUNICATIONS (SHRI SUKH RAM): (a) and (b) No, Sir.

(c) Does not arise in view of reply to (a) & (b) above.

भारतीय रिजर्व बैंक की शाखाएं

*507. श्री कैलाश नारायण सारंग : क्या वित्त मंत्री यह बताने की कृपया करेंगे कि :

(क) किन-किन राज्यों में भारतीय रिजर्व बैंक के कितने-कितने सम्पूर्ण कार्यालय कार्यरत हैं;

(ख) मध्य प्रदेश में भारतीय रिजर्व बैंक की कितनी शाखाएं कार्यरत हैं;

(ग) किन-किन विभागों का कार्य इन शाखाओं को नहीं सौंपा गया है और जिसके लिए इनको अपने मुख्यालयों पर निर्भर रहना पड़ता है; और

(घ) क्या सरकार मध्य प्रदेश में भारतीय रिजर्व बैंक की सम्पूर्ण शाखा खोलने पर विचार कर रही है, यदि हां, तो किस जिले में और कब तक ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम. वी. चन्द्रशेखर मूर्ती) : (क) दर्शाये गये भारतीय रिजर्व बैंक के 13 राज्यों में 14 पूर्ण कार्यालय हैं जिसकी विस्तृत जानकारी निम्नानुसार है :—

राज्य का नाम	स्थान
1. आन्ध्र प्रदेश	हैदराबाद
2. असम	गुवाहाटी
3. बिहार	पटना
4. दिल्ली	नयी दिल्ली
5. गुजरात	अहमदाबाद
6. कर्नाटक	बंगलौर
7. केरल	त्रिवेन्द्रम
8. महाराष्ट्र	i. बम्बई
	ii. नागपुर
9. उड़ीसा	भुवनेश्वर
10. राजस्थान	जयपुर
11. तमिलनाडु	मद्रास
12. उत्तर प्रदेश	कानपुर
13. पश्चिम बंगाल	कलकत्ता

(ख) भारतीय रिजर्व बैंक का भोपाल, मध्य प्रदेश में एक क्षेत्रीय कार्यालय है।

(ग) भोपाल स्थित भारतीय रिजर्व बैंक के कार्यालय के पास सरकार के कारोबार को देखने के लिए कोई बैंकिंग विभाग और करेंसी प्रबंधन के लिये कोई निर्गम विभाग नहीं है। ये कार्य भारतीय रिजर्व बैंक की ओर से उसके नागपुर कार्यालय के पर्यवेक्षण में फिलहाल भारतीय स्टेट बैंक, स्टेट बैंक आफ इंदौर और सेन्ट्रल बैंक आफ इंडिया द्वारा किये जा रहे हैं।

(घ) भारतीय रिजर्व बैंक ने भोपाल स्थित अपने क्षेत्रीय कार्यालय में बैंकिंग और निर्गम विभागों की स्थापना करने का निर्णय लिया है। इस मामले में प्रारम्भिक कार्रवाई की जा चुकी है। इन विभागों के खोले जाने तक भारतीय स्टेट बैंक, स्टेट बैंक आफ इंदौर और सेन्ट्रल बैंक आफ इंडिया की शाखायें सरकार के कारोबार का लेन देन जारी रखेंगी और मध्य प्रदेश राज्य के लोगों की बैंकिंग आवश्यकताओं को पूरा करेंगी।

Excise Duty Evasion by Reliance Industries Limited

*508. **Prof. Vijay Kumar Malhotra**: Will the Minister of Finance be pleased to state:

(a) whether the Public Accounts Committee had rapped Government for not pursuing the cases of massive excise duty evasion by Reliance Industries Limited;

(b) if so, the details thereof and the action taken to realise the Government revenue;

(c) the details of stay orders that have been obtained by R.I.L. and how much money of Government is locked therein;

(d) the steps taken to get those stay orders vacated to pave the way to realise the Government revenue; and

(e) if no steps have been taken, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b): In the Public Accounts Committee's 155th Report (88-89—8th Lok Sabha), the Committee have made observations/recommendations in the context of Para 4.58 of the C&AG's Report for 1986-87, relating to irregular credit of Rs. 1.17 crores on base yarn by M/s. Reliance Industries Ltd. (M/s. R.I.L.). Besides, the Com-

mittee have also referred to 6 other Central Excise cases relating to M/s. R.I.L.

Brief particulars of these seven Central Excise cases, and the action taken in respect of stay orders, their adjudication and realisation of duty amounts, are given in the Annexure. [*See* Appendix 170, annexure No. 108].

(c) and (d) Stay orders issued by the Bombay High Court in respect of cases at Serial Nos. 3, 4 and 7, mentioned in the Statement, were got vacated in February, 1993. As regards the stay granted by CEGAT against enforcement of the Collector's order dated 25-5-93, in the case at Serial No. 3 of the Statement, steps are being taken to move the CEGAT for early hearing.

(e) In view of (c) and (d) above, the question does not arise.

Duty on coated paper

*509. SHRI SARADA MOHANTY :
SHRI CHIMANBHAI MEHTA :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that duty on coated paper produced by independent coating units is 20 per cent;

(b) whether it is also a fact that duty on coated paper produced by paper mills having pulp, paper and coating units in the same premises central excise is paid @ 15 per cent and 10 per cent;

(c) whether it is a fact that independent coating units' finished products become costlier by 16 per cent to 26 per cent as they have to pay CST, octroi/freight, handling charges, intermediate commissions, etc., and

(d) whether it is a fact that in such a situation independent coating units cannot survive against mills having coating facilities in their premises and not paying intermediate taxes and charges ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) Yes, Sir, Coated paper manufactured by large independent units attracts excise duty at 20% *ad valorem*. However, lower duty of Nil, 10% or 15% under the general SSI scheme is available to eligible independent manufacturers of coated paper.

(b) Coated paper manufactured by paper mills having pulp, paper and coating units in the same premises where the pulp is composed of conventional raw materials (hard wood, soft wood, certain reeds and used) attracts excise duty of 20% *ad valorem*. Concessional rates of excise duty of 5%, 10%, or 15% are also available to paper units using at least 50 per cent of unconventional raw materials depending, *inter alia*, on the per centage of unconventional raw material in the pulp used and/or quantum of clearances made in a financial year.

(c) and (d) The price of coated paper made by independent coating units depends upon a number of factors including excise duty, sales tax, handling charges, freight, etc. For a small coating unit with a turnover of Rs. 30 lakhs there would be no increase in price on account of excise duty as such units are exempted. Units with turnover upto Rs. 75 lakhs will have to pay excise duty at 10% or 15%, but they will be eligible for Modvat credit of duty paid on paper used by them. Larger units will have to pay duty at 20%. The cost of coated paper made by an integrated unit also depends on various factors like excise duty, sales tax, handling charges, freight, etc. Paper, like other finished goods, when cleared from a unit, attracts sales tax, octroi and other taxes and bears handling charges, freight, intermediate commission, etc. which vary depending, *inter alia*, on the policy of the state/local government, the location of the units concerned and the marketing pattern. Even for a units required to pay excise duty of 20% on coated paper, because of the input duty credit under Modvat which will now be available, it is not possible to specify as to what would be the extra burden on account of this excise duty. In view of all these variable factors, it is not possible to quantify the cost increase of the finished coated paper manufactured by independent units and paper mills and to indicate whether independent coating units will be suffering either an overall price disadvantage or will not be able to survive *vis-a-vis* paper mills making coated paper.

लघु बैंकों को खोला जाना

*510. श्री गोपाल सिंह जी सोलंकी : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :